



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: JANESVILLE WATER UTILITY

Principal Office: 18 N JACKSON ST  
P.O. BOX 5005  
JANESVILLE, WI 53547-5005

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I, DANIEL L. LYNCH, P.E. of  
(Person responsible for accounts)

\_\_\_\_\_,  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)	03/24/2005
(Signature of person responsible for accounts)	(Date)

UTILITY DIRECTOR \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** JANESVILLE WATER UTILITY**Utility Address:** 18 N JACKSON ST

P.O. BOX 5005

JANESVILLE, WI 53547-5005

**When was utility organized?** 4/1/1915**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS AMANDA M ERICKSON, CPA**Title:** SENIOR ACCOUNTANT**Office Address:**

18 N JACKSON ST

P.O. BOX 5005

JANESVILLE, WI 53547-5005

**Telephone:** (608) 755 - 3023**Fax Number:** (608) 755 - 3196**E-mail Address:** ericksonm@ci.janesville.wi.us

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR STEVEN E SHEIFFER**Title:** CITY MANAGER**Office Address:**

18 N JACKSON ST

P.O. BOX 5005

JANESVILLE, WI 53547-5005

**Telephone:** (608) 755 - 3000**Fax Number:** (608) 755 - 3196**E-mail Address:** sheiffers@ci.janesville.wi.us

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR JOHN C ANDRES, CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** jandres@virchowkrause.com**Date of most recent audit report:** 4/12/2005**Period covered by most recent audit:** 2004

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR DANIEL L LYNCH**Title:** UTILITY DIRECTOR**Office Address:**18 N JACKSON ST  
P.O. BOX 5005  
JANESVILLE, WI 53547-5005**Telephone:** (608) 755 - 3115**Fax Number:** (608) 755 - 3125**E-mail Address:** lynchd@ci.janesville.wi.us

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**Name of utility commission/committee:**    CITY COUNCIL

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**Names of members of utility commission/committee:**MR GREG ADDIE  
MR THOMAS BRIEN  
MRS CRAIG DEGARMO  
MR RUSS STEEBER, PRESIDENT  
MR TIM WELLNITZ  
MR TOM WELNITZ, VICE PRESIDENT  
MR PAUL WILLIAMS

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:** NONE

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**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,614,976	4,492,868	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,380,981	2,243,448	<b>2</b>
Depreciation Expense (403)	659,844	598,093	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	810,525	741,827	<b>5</b>
<b>Total Operating Expenses</b>	<b>3,851,350</b>	<b>3,583,368</b>	
<b>Net Operating Income</b>	<b>763,626</b>	<b>909,500</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>763,626</b>	<b>909,500</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	15,483	10,108	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	95,486	114,096	<b>10</b>
Miscellaneous Nonoperating Income (421)	773,539	835,676	<b>11</b>
<b>Total Other Income</b>	<b>884,508</b>	<b>959,880</b>	
<b>Total Income</b>	<b>1,648,134</b>	<b>1,869,380</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(143,750)	0	<b>12</b>
Other Income Deductions (426)	317,710	295,482	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>173,960</b>	<b>295,482</b>	
<b>Income Before Interest Charges</b>	<b>1,474,174</b>	<b>1,573,898</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	22,814	2,485	<b>14</b>
Amortization of Debt Discount and Expense (428)	7,400	9,247	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	361,586	370,079	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	87,964	101,182	<b>19</b>
<b>Total Interest Charges</b>	<b>303,836</b>	<b>280,629</b>	
<b>Net Income</b>	<b>1,170,338</b>	<b>1,293,269</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	31,754,552	11,651,696	<b>20</b>
Balance Transferred from Income (433)	1,170,338	1,293,269	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	18,809,587	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	2,874,999	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>30,049,891</b>	<b>31,754,552</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	4,614,976		4,614,976	1
<b>Total (Acct. 400):</b>	<b>4,614,976</b>	<b>0</b>	<b>4,614,976</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,380,981		2,380,981	2
<b>Total (Acct. 401-402):</b>	<b>2,380,981</b>	<b>0</b>	<b>2,380,981</b>	
<b>Depreciation Expense (403):</b>				
Derived	659,844		659,844	3
<b>Total (Acct. 403):</b>	<b>659,844</b>	<b>0</b>	<b>659,844</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	810,525		810,525	5
<b>Total (Acct. 408):</b>	<b>810,525</b>	<b>0</b>	<b>810,525</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>763,626</b>	<b>0</b>	<b>763,626</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	15,483		15,483	8
<b>Total (Acct. 415-416):</b>	<b>15,483</b>	<b>0</b>	<b>15,483</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	95,486	0	95,486 11
<b>Total (Acct. 419):</b>	<b>95,486</b>	<b>0</b>	<b>95,486</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		773,539	773,539 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>773,539</b>	<b>773,539</b>
<b>TOTAL OTHER INCOME:</b>	<b>110,969</b>	<b>773,539</b>	<b>884,508</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(143,750)		(143,750) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(143,750)</b>	<b>0</b>	<b>(143,750)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		317,710	317,710 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>317,710</b>	<b>317,710</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(143,750)</b>	<b>317,710</b>	<b>173,960</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	22,814		22,814 18
<b>Total (Acct. 427):</b>	<b>22,814</b>	<b>0</b>	<b>22,814</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
DEBT DISCOUNT	7,400		7,400 19
<b>Total (Acct. 428):</b>	<b>7,400</b>	<b>0</b>	<b>7,400</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	361,586		361,586 21
<b>Total (Acct. 430):</b>	<b>361,586</b>	<b>0</b>	<b>361,586</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
INTEREST CHARGED TO CONSTRUCTION	87,964		87,964 23
<b>Total (Acct. 432):</b>	<b>87,964</b>	<b>0</b>	<b>87,964</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>303,836</b>	<b>0</b>	<b>303,836</b>
<b>NET INCOME:</b>	<b>714,509</b>	<b>455,829</b>	<b>1,170,338</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	31,214,358	540,194	31,754,552 24
<b>Total (Acct. 216):</b>	<b>31,214,358</b>	<b>540,194</b>	<b>31,754,552</b>
<b>Balance Transferred from Income (433):</b>			
Derived	714,509	455,829	1,170,338 25
<b>Total (Acct. 433):</b>	<b>714,509</b>	<b>455,829</b>	<b>1,170,338</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
REGULATORY LIABILITY		2,874,999	2,874,999 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>2,874,999</b>	<b>2,874,999</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	0		0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>31,928,867</b>	<b>(1,878,976)</b>	<b>30,049,891</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	37,901				<b>37,901</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				<b>0</b>	<b>2</b>
Payroll	5,179				<b>5,179</b>	<b>3</b>
Materials	16,359				<b>16,359</b>	<b>4</b>
Taxes	0				<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
VEHICLE RENTAL/MAINTENANCE	880				<b>880</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>22,418</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,418</b>	
<b>Net income (or loss)</b>	<b>15,483</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,483</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	4,614,976	0	0	0	<b>4,614,976</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	8,706				<b>8,706</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0				<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>4,606,270</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,606,270</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	1,016,414		<b>1,016,414</b>	<b>1</b>
Electric operating expenses	0		<b>0</b>	<b>2</b>
Gas operating expenses	0		<b>0</b>	<b>3</b>
Heating operating expenses	0		<b>0</b>	<b>4</b>
Sewer operating expenses	0		<b>0</b>	<b>5</b>
Merchandising and jobbing	1,063		<b>1,063</b>	<b>6</b>
Other nonutility expenses	0		<b>0</b>	<b>7</b>
Water utility plant accounts	140,388		<b>140,388</b>	<b>8</b>
Electric utility plant accounts	0		<b>0</b>	<b>9</b>
Gas utility plant accounts	0		<b>0</b>	<b>10</b>
Heating utility plant accounts	0		<b>0</b>	<b>11</b>
Sewer utility plant accounts	0		<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	0		<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	0		<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant	0		<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant	0		<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant	0		<b>0</b>	<b>17</b>
Clearing accounts	0		<b>0</b>	<b>18</b>
All other accounts	0		<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>1,157,865</b>	<b>0</b>	<b>1,157,865</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	32	<b>1</b>
Electric		<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	50,296,730	45,916,689	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,501,168	9,698,227	2
<b>Net Utility Plant</b>	<b>39,795,562</b>	<b>36,218,462</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>39,795,562</b>	<b>36,218,462</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	855,609	961,767	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>855,609</b>	<b>961,767</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	3,312,899	4,248,004	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	642,632	599,762	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	903,110	815,655	18
Materials and Supplies (151-163)	194,240	221,893	19
Prepayments (165)	1,306	0	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	583,106	550,056	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>5,637,293</b>	<b>6,435,370</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	50,403	42,681	24
Other Deferred Debits (182-186)	9,695	16,091	25
<b>Total Deferred Debits</b>	<b>60,098</b>	<b>58,772</b>	
<b>Total Assets and Other Debits</b>	<b>46,348,562</b>	<b>43,674,371</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	48,704	48,704	<b>26</b>
Appropriated Earned Surplus (215)	0	0	<b>27</b>
Unappropriated Earned Surplus (216)	30,049,891	31,754,552	<b>28</b>
<b>Total Proprietary Capital</b>	<b>30,098,595</b>	<b>31,803,256</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	1,497,730	135,545	<b>29</b>
Advances from Municipality (223)	10,710,000	9,910,000	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>12,207,730</b>	<b>10,045,545</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	456,307	1,063,634	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	0	0	<b>35</b>
Taxes Accrued (236)	748,962	685,107	<b>36</b>
Interest Accrued (237)	105,719	76,829	<b>37</b>
Matured Long-Term Debt (239)	0	0	<b>38</b>
Matured Interest (240)	0	0	<b>39</b>
Tax Collections Payable (241)	0	0	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	0	0	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,310,988</b>	<b>1,825,570</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	0	0	<b>43</b>
Other Deferred Credits (253)	2,731,249	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>2,731,249</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>45</b>
Injuries and Damages Reserve (262)	0	0	<b>46</b>
Pensions and Benefits Reserve (263)	0	0	<b>47</b>
Miscellaneous Operating Reserves (265)	0	0	<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>46,348,562</b>	<b>43,674,371</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	45,916,689	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	28,621,367	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	20,386,549	0	0	0	3
Utility Plant Purchased or Sold (102)	0				4
Utility Plant in Process of Reclassification (103)	0				5
Utility Plant Leased to Others (104)	0				6
Property Held for Future Use (105)	0				7
Completed Construction not Classified (106)	0				8
Construction Work in Progress (107)	1,288,814				9
<b>Total Utility Plant</b>	<b>50,296,730</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	7,035,262	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,465,906	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0				12
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0				13
Accumulated Provision for Amortization of Utility Plant in Service (114)	0				14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0				15
Accumulated Provision for Amortization of Property Held for Future Use (116)	0				16
<b>Total Accumulated Provision</b>	<b>10,501,168</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>39,795,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	9,410,008				<b>9,410,008</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	659,844				<b>659,844</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	59,316				<b>59,316</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0				<b>0</b>	<b>9</b>
Salvage	9,343				<b>9,343</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>728,503</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>728,503</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	228,249				<b>228,249</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	2,874,999				<b>2,874,999</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>3,103,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,103,248</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>7,035,263</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,035,263</b>	<b>26</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (111.1)</b>	288,219				<b>288,219</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	317,710				<b>317,710</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	0				<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Cor 1/1/2003 A/D - Regulatory Liab	2,874,999				<b>2,874,999</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>3,192,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,192,709</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	15,022				<b>15,022</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>15,022</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,022</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>3,465,906</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,465,906</b>	<b>26</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0		0	1
<b>Other (specify):</b>					
NONE	0	0		0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0		0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	194,240	221,893	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
<b>Total Materials and Supplies</b>	<b>194,240</b>	<b>221,893</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 GO advance issuance expense	2,181	428	0	1
1999 GO ADVANCE ISSUANCE EXPENSE	812	428	3,654	2
1999A GO ADVANCE ISSUANCE EXPENSE	99	428	444	3
2000 GO ADVANCE ISSUANCE EXPENSE	324	428	1,781	4
2001 GO ADVANCE ISSUANCE EXPENSE	1,557	428	10,122	5
2002 GO ADVANCE ISSUANCE EXPENSE	167	428	2,498	6
2002REF GO ADVANCE ISSUANCE EXPENSE	164	428	2,453	7
2003 GO ADVANCE ISSUANCE EXPENSE	657	428	5,583	8
2003 SDWLP #5119-02 REVENUE BOND	250	428	4,625	9
2003A GO ADVANCE ISSUANCE EXPENSE	559	428	4,751	10
2004 GO ADVANCE ISSUANCE EXPENSE	505	428	9,617	11
2004 SDWLP #5119-01 REVENUE BOND	125	428	4,875	12
<b>Total</b>			<b>50,403</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				13
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	48,704	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>48,704</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
SDWLP REVENUE BOND #5519-02	12/10/2003	05/01/2023	2.75%	1,336,936	<b>1</b>
SDWLP REVENUE BOND #5519-01	12/08/2004	05/01/2024	2.37%	160,794	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,497,730</b>	
Total Reacquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31:      1,497,730**



**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
GENERAL OBLIGATION ADVANCES	12/01/1999	06/01/2009	4.96%	125,000	<b>1</b>
GENERAL OBLIGATION ADVANCES	06/01/2000	06/01/2010	5.17%	460,000	<b>2</b>
GENERAL OBLIGATION ADVANCES	05/01/2001	05/01/2011	4.48%	2,745,000	<b>3</b>
GENERAL OBLIGATION ADVANCES	07/01/2002	12/01/2012	3.66%	640,000	<b>4</b>
GENERAL OBLIGATION ADVANCES	12/01/2002	06/01/2006	2.38%	470,000	<b>5</b>
GENERAL OBLIGATION ADVANCES	07/01/2003	02/01/2013	2.77%	1,445,000	<b>6</b>
GENERAL OBLIGATION ADVANCES	12/01/2003	02/01/2013	2.95%	985,000	<b>7</b>
GENERAL OBLIGATION ADVANCES	07/01/2004	02/01/2014	3.76%	2,790,000	<b>8</b>
GENERAL OBLIGATION ADVANCES	07/01/1999	06/01/2009	4.90%	1,050,000	<b>9</b>
<b>Total for Account 223</b>				<b>10,710,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	685,107	1
<b>Accruals:</b>		
Charged water department expense	810,525	2
Charged electric department expense	0	3
Charged sewer department expense	17,824	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>828,349</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	685,107	6
Social Security taxes	74,178	7
PSC Remainder Assessment	5,209	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>764,494</b>	
<b>Balance end of year</b>	<b>748,962</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
SDWFL 5119-02 REVENUE BOND	2,485	22,593	18,950	6,128	1
SDWFL 5119-01 REVENUE BOND		221	0	221	2
<b>Subtotal</b>	<b>2,485</b>	<b>22,814</b>	<b>18,950</b>	<b>6,349</b>	
<b>Advances from Municipality (223)</b>					
2003 GENERAL OBLIGATION DEBT	15,863	39,901	40,511	15,253	3
2004 GENERAL OBLIGATION DEBT		26,949	(8,211)	35,160	4
2003A GENERAL OBLIGATION DEBT	12,435	16,779	18,196	11,018	5
1998 General Obligation Debt	2,185	21,455	23,640	0	6
2002 GENERAL OBLIGATION DEBT	10,558	23,140	24,140	9,558	7
1999 GENERAL OBLIGATION DEBT	5,206	56,657	57,488	4,375	8
2002REF GENERAL OBLIGATION DEBT	1,750	15,604	16,375	979	9
1999A GENERAL OBLIGATION DEBT	623	6,760	6,862	521	10
2000 GENERAL OBLIGATION DEBT	2,306	25,417	25,739	1,984	11
2001GENERAL OBLIGATION DEBT	23,418	128,924	131,820	20,522	12
<b>Subtotal</b>	<b>74,344</b>	<b>361,586</b>	<b>336,560</b>	<b>99,370</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	13
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	14
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>76,829</b>	<b>384,400</b>	<b>355,510</b>	<b>105,719</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
WATER MAIN ASSESSMENTS	855,609	2
<b>Total (Acct. 124):</b>	<b>855,609</b>	
<b>Sinking Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE	0	5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE	0	7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	642,632	9
Electric	0	10
Sewer (Regulated)	0	11
<b>Other (specify):</b>		
NONE	0	12
<b>Total (Acct. 142):</b>	<b>642,632</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	0	14
<b>Other (specify):</b>		
NONE	0	15
<b>Total (Acct. 143):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
DUE FROM OTHER CITY FUNDS	903,110	16
<b>Total (Acct. 145):</b>	<b>903,110</b>	
<b>Prepayments (165):</b>		
PREPAID ITEMS	1,306	17
<b>Total (Acct. 165):</b>	<b>1,306</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
MASTER PLAN PREPARED BY BLACK & VEATCH	9,695	19
<b>Total (Acct. 183):</b>	<b>9,695</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE	0	22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	2,731,249	24
NONE		25
<b>Total (Acct. 253):</b>	<b>2,731,249</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	26,303,317	0	0	0	<b>26,303,317</b>	<b>1</b>
Materials and Supplies	208,066	0	0	0	<b>208,066</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	8,222,635	0	0	0	<b>8,222,635</b>	<b>4</b>
Customer Advances for Construction	0				<b>0</b>	<b>5</b>
Regulatory Liability	1,365,624	0	0	0	<b>1,365,624</b>	<b>6</b>
NONE	0				<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>16,923,124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,923,124</b>	
Net Operating Income	763,626	0	0	0	<b>763,626</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.51%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.51%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	2,874,999	0	0	0	<b>2,874,999</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	143,750				<b>143,750</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>2,731,249</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,731,249</b>	



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## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

If total reported for Establish Regulatory Liability differs by more than \$100 from 2003 Acct. 111.2 (Est. deprec on contrib plnt 1/1/03), please explain.

Amount is not comparable to 2003 because the Regulatory Liability part of 05-US-105 was implemented in 2004.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The balance in Receivables from Municipality includes \$243,437 in special assessments and \$254,355 for delinquent accounts from the tax collection fund, \$99,325 from the Transit fund, \$249,638 from TIF 10, and \$56,355 from the Stormwater Utility. With the exception of the tax collection fund, these items are cash advances/book only entries for financial statement purposes as of 12/31/2004.

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	4,518,141	4,404,512	<b>1</b>
<b>Total Sales of Water</b>	<b>4,518,141</b>	<b>4,404,512</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	28,769	25,184	<b>2</b>
Miscellaneous Service Revenues (471)	2,167	2,295	<b>3</b>
Rents from Water Property (472)	23,130	21,742	<b>4</b>
Interdepartmental Rents (473)	0	0	<b>5</b>
Other Water Revenues (474)	42,769	39,135	<b>6</b>
<b>Total Other Operating Revenues</b>	<b>96,835</b>	<b>88,356</b>	
<b>Total Operating Revenues</b>	<b>4,614,976</b>	<b>4,492,868</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	19,903	30,585	<b>7</b>
Pumping Expenses (620-633)	674,496	603,634	<b>8</b>
Water Treatment Expenses (640-652)	75,633	77,908	<b>9</b>
Transmission and Distribution Expenses (660-678)	651,387	689,864	<b>10</b>
Customer Accounts Expenses (901-905)	163,552	157,719	<b>11</b>
Sales Expenses (910)	0	0	<b>12</b>
Administrative and General Expenses (920-932)	796,010	683,738	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>2,380,981</b>	<b>2,243,448</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	659,844	598,093	<b>14</b>
Amortization Expense (404-407)	0	0	<b>15</b>
Taxes (408)	810,525	741,827	<b>16</b>
<b>Total Other Operating Expenses</b>	<b>1,470,369</b>	<b>1,339,920</b>	
<b>Total Operating Expenses</b>	<b>3,851,350</b>	<b>3,583,368</b>	
<b>NET OPERATING INCOME</b>	<b>763,626</b>	<b>909,500</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				<b>1</b>
Commercial	487	8,534	10,120	<b>2</b>
Industrial				<b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>487</b>	<b>8,534</b>	<b>10,120</b>	
Metered Sales to General Customers (461)				
Residential	20,975	1,392,482	2,072,245	<b>4</b>
Commercial	1,770	579,984	659,982	<b>5</b>
Industrial	76	1,546,944	1,003,919	<b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>22,821</b>	<b>3,519,410</b>	<b>3,736,146</b>	
Private Fire Protection Service (462)	169		32,098	<b>7</b>
Public Fire Protection Service (463)	21,049		599,758	<b>8</b>
Other Sales to Public Authorities (464)	126	144,676	140,019	<b>9</b>
Sales to Irrigation Customers (465)	0	0		<b>10</b>
Sales for Resale (466)	0	0	0	<b>11</b>
Interdepartmental Sales (467)	0	0	0	<b>12</b>
<b>Total Sales of Water</b>	<b>44,652</b>	<b>3,672,620</b>	<b>4,518,141</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	599,758	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>599,758</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	28,769	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>28,769</b>	
<b>Miscellaneous Service Revenues (471):</b>		
SERVICE CONNECTION CHARGES	2,167	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,167</b>	
<b>Rents from Water Property (472):</b>		
TRUCK AND EQUIPMENT RENTALS	23,130	8
<b>Total Rents from Water Property (472)</b>	<b>23,130</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	36,494	10
<b>Other (specify):</b>		
MISCELLANEOUS SALE OF MATERIAL	6,275	11
<b>Total Other Water Revenues (474)</b>	<b>42,769</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0	0	<b>1</b>
Operation Labor and Expenses (601)	0	0	<b>2</b>
Purchased Water (602)	0	0	<b>3</b>
Miscellaneous Expenses (603)	0	0	<b>4</b>
Rents (604)	0	0	<b>5</b>
Maintenance Supervision and Engineering (610)	0	0	<b>6</b>
Maintenance of Structures and Improvements (611)	0	0	<b>7</b>
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	<b>8</b>
Maintenance of Lake, River and Other Intakes (613)	0	0	<b>9</b>
Maintenance of Wells and Springs (614)	19,903	30,585	<b>10</b>
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	<b>11</b>
Maintenance of Supply Mains (616)	0	0	<b>12</b>
Maintenance of Miscellaneous Water Source Plant (617)	0	0	<b>13</b>
<b>Total Source of Supply Expenses</b>	<b>19,903</b>	<b>30,585</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0	0	<b>14</b>
Fuel for Power Production (621)	0	0	<b>15</b>
Power Production Labor and Expenses (622)	0	0	<b>16</b>
Fuel or Power Purchased for Pumping (623)	448,260	434,883	<b>17</b>
Pumping Labor and Expenses (624)	81,528	20,608	<b>18</b>
Expenses Transferred--Credit (625)	0	0	<b>19</b>
Miscellaneous Expenses (626)	53,556	47,181	<b>20</b>
Rents (627)	0	0	<b>21</b>
Maintenance Supervision and Engineering (630)	0	0	<b>22</b>
Maintenance of Structures and Improvements (631)	11,353	5,183	<b>23</b>
Maintenance of Power Production Equipment (632)	0	0	<b>24</b>
Maintenance of Pumping Equipment (633)	79,799	95,779	<b>25</b>
<b>Total Pumping Expenses</b>	<b>674,496</b>	<b>603,634</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0	0	<b>26</b>
Chemicals (641)	13,847	26,494	<b>27</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	61,382	51,257	<b>28</b>
Miscellaneous Expenses (643)	0	0	<b>29</b>
Rents (644)	0	0	<b>30</b>
Maintenance Supervision and Engineering (650)	0	0	<b>31</b>
Maintenance of Structures and Improvements (651)	0	0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	404	157	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>75,633</b>	<b>77,908</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	0	0	<b>34</b>
Storage Facilities Expenses (661)	0	0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	49,324	80,043	<b>36</b>
Meter Expenses (663)	57,591	51,613	<b>37</b>
Customer Installations Expenses (664)	0	0	<b>38</b>
Miscellaneous Expenses (665)	0	0	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	0	0	<b>41</b>
Maintenance of Structures and Improvements (671)	0	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	818	656	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	271,313	337,370	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	162,710	131,771	<b>46</b>
Maintenance of Meters (676)	25,743	32,710	<b>47</b>
Maintenance of Hydrants (677)	83,888	55,701	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>651,387</b>	<b>689,864</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	30,468	34,805	<b>50</b>
Meter Reading Labor (902)	22,435	20,623	<b>51</b>
Customer Records and Collection Expenses (903)	110,649	102,291	<b>52</b>
Uncollectible Accounts (904)	0	0	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	0	0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>163,552</b>	<b>157,719</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	293,155	267,536	<b>56</b>
Office Supplies and Expenses (921)	25,287	31,805	<b>57</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>58</b>
Outside Services Employed (923)	8,512	4,328	<b>59</b>
Property Insurance (924)	9,472	9,462	<b>60</b>
Injuries and Damages (925)	27,497	26,226	<b>61</b>
Employee Pensions and Benefits (926)	402,603	313,620	<b>62</b>
Regulatory Commission Expenses (928)	6,083	8,235	<b>63</b>
Duplicate Charges--Credit (929)	0	0	<b>64</b>
Miscellaneous General Expenses (930)	0	0	<b>65</b>
Rents (931)	13,417	13,637	<b>66</b>
Maintenance of General Plant (932)	9,984	8,889	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>796,010</b>	<b>683,738</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,380,981</b>	<b>2,243,448</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		748,962	685,107	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		17,824	16,947	2
<b>Net property tax equivalent</b>		<b>731,138</b>	<b>668,160</b>	
Social Security		74,178	68,653	3
PSC Remainder Assessment		5,209	5,014	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>810,525</b>	<b>741,827</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rock				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.216300				3
County tax rate	mills		6.424900				4
Local tax rate	mills		6.564200				5
School tax rate	mills		9.543400				6
Voc. school tax rate	mills		1.843500				7
Other tax rate - Local	mills		1.568100				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.160400</b>				10
Less: state credit	mills		1.286300				11
<b>Net tax rate</b>	mills		<b>24.874100</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.564200</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.386900</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>1.568100</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.519200</b>				17
<b>Total Tax Rate</b>	mills		<b>26.160400</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.746135</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.874100</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.559446</b>				21
Utility Plant, Jan. 1	\$	45,916,689	45,916,689				22
Materials & Supplies	\$	221,893	221,893				23
<b>Subtotal</b>	\$	<b>46,138,582</b>	<b>46,138,582</b>				24
Less: Plant Outside Limits	\$	2,540,070	2,540,070				25
<b>Taxable Assets</b>	\$	<b>43,598,512</b>	<b>43,598,512</b>				26
Assessment Ratio	dec.		0.925600				27
<b>Assessed Value</b>	\$	<b>40,354,783</b>	<b>40,354,783</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.559446</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>748,962</b>	<b>748,962</b>				30
Tax Equivalent per 1994 PSC Report	\$	624,601					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>748,962</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	14,024	85,000	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	707,634	608,613	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>721,658</b>	<b>693,613</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	11,565	0	12
Structures and Improvements (321)	1,535,504	864,038	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	1,424,763	983,646	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>2,971,832</b>	<b>1,847,684</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	160,908	20,341	23
<b>Total Water Treatment Plant</b>	<b>160,908</b>	<b>20,341</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	99,024	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	1,316,247	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>1,415,271</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	11,565	12
Structures and Improvements (321)	1	0	2,399,541	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	140,030	0	2,268,379	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
<b>Total Pumping Plant</b>	<b>140,031</b>	<b>0</b>	<b>4,679,485</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	1,540	0	179,709	23
<b>Total Water Treatment Plant</b>	<b>1,540</b>	<b>0</b>	<b>179,709</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	90,496	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	1,723,390	270,747	26
Transmission and Distribution Mains (343)	11,829,820	1,499,178	27
Fire Mains (344)	0	0	28
Services (345)	1,335,022	0	29
Meters (346)	1,718,087	208,432	30
Hydrants (348)	860,686	79,200	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>17,557,501</b>	<b>2,057,557</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	672,255	0	34
Office Furniture and Equipment (391)	41,925	0	35
Computer Equipment (391.1)	383,173	2,248	36
Transportation Equipment (392)	484,712	32,048	37
Stores Equipment (393)	15,938	0	38
Tools, Shop and Garage Equipment (394)	95,091	50,150	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	326,518	0	41
Communication Equipment (397)	553,756	160,708	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>2,573,368</b>	<b>245,154</b>	
<b>Total utility plant in service directly assignable</b>	<b>23,985,267</b>	<b>4,864,349</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>23,985,267</b>	<b>4,864,349</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	90,496	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	1,994,137	26
Transmission and Distribution Mains (343)	2,799	0	13,326,199	27
Fire Mains (344)	0	0	0	28
Services (345)	902	0	1,334,120	29
Meters (346)	37,211	0	1,889,308	30
Hydrants (348)	1,584	0	938,302	31
Other Transmission and Distribution Plant (349)		0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>42,496</b>	<b>0</b>	<b>19,572,562</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	672,255	34
Office Furniture and Equipment (391)	0	0	41,925	35
Computer Equipment (391.1)	4,008	0	381,413	36
Transportation Equipment (392)	34,476	0	482,284	37
Stores Equipment (393)	0	0	15,938	38
Tools, Shop and Garage Equipment (394)	930	0	144,311	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	2,389	0	324,129	41
Communication Equipment (397)	2,379	0	712,085	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
<b>Total General Plant</b>	<b>44,182</b>	<b>0</b>	<b>2,774,340</b>	
<b>Total utility plant in service directly assignable</b>	<b>228,249</b>	<b>0</b>	<b>28,621,367</b>	
Common Utility Plant Allocated to Water Department	0	0	0	46
<b>Total utility plant in service</b>	<b>228,249</b>	<b>0</b>	<b>28,621,367</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	0	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	16,159,118	610,336	27
Fire Mains (344)	0	0	28
Services (345)	1,942,929	130,621	29
Meters (346)	357,133	0	30
Hydrants (348)	1,168,852	32,582	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>19,628,032</b>	<b>773,539</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>19,628,032</b>	<b>773,539</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>19,628,032</b>	<b>773,539</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	0 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	0	0 26
Transmission and Distribution Mains (343)	3,824	0	16,765,630 27
Fire Mains (344)	0	0	0 28
Services (345)	1,312	0	2,072,238 29
Meters (346)	7,735	0	349,398 30
Hydrants (348)	2,151	0	1,199,283 31
Other Transmission and Distribution Plant (349)	0	0	0 32
<b>Total Transmission and Distribution Plant</b>	<b>15,022</b>	<b>0</b>	<b>20,386,549</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	0 33
Structures and Improvements (390)	0	0	0 34
Office Furniture and Equipment (391)	0	0	0 35
Computer Equipment (391.1)	0	0	0 36
Transportation Equipment (392)	0	0	0 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	0 39
Laboratory Equipment (395)	0	0	0 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>15,022</b>	<b>0</b>	<b>20,386,549</b>
Common Utility Plant Allocated to Water Department	0	0	0 46
<b>Total utility plant in service</b>	<b>15,022</b>	<b>0</b>	<b>20,386,549</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	331,113	2.90%	29,347	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>331,113</b>		<b>29,347</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	705,366	3.20%	62,962	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	562,784	4.40%	81,248	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>1,268,150</b>		<b>144,210</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	134,696	6.00%	10,217	17
<b>Total Water Treatment Plant</b>	<b>134,696</b>		<b>10,217</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	587,523	1.90%	35,316	19
Transmission and Distribution Mains (343)	3,581,938	1.30%	163,513	20
Fire Mains (344)	0			21
Services (345)	962,354	2.90%	38,702	22
Meters (346)	699,560	5.50%	99,204	23
Hydrants (348)	442,778	2.20%	19,788	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
311	0				0	1
312	0				0	2
313	0				0	3
314	0				360,460	4
315	0				0	5
316	0				0	6
317	0				0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>360,460</b>	
321	1				768,327	8
322	0				0	9
323	0				0	10
324	0				0	11
325	140,030				504,002	12
326	0				0	13
327	0				0	14
328	0				0	15
	<b>140,031</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,272,329</b>	
331	0				0	16
332	1,540				143,373	17
	<b>1,540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>143,373</b>	
341	0				0	18
342	0				622,839	19
343	2,799		1,016	(1,973,501)	1,770,167	20
344	0				0	21
345	902			(531,592)	468,562	22
346	37,211		1,413	(125,576)	637,390	23
348	1,584			(244,330)	216,652	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>6,274,153</b>		<b>356,523</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	369,369	2.90%	19,496	26
Office Furniture and Equipment (391)	31,693	5.80%	2,431	27
Computer Equipment (391.1)	383,173	26.70%	2,132	28
Transportation Equipment (392)	343,585	13.30%	64,309	29
Stores Equipment (393)	7,564	5.80%	924	30
Tools, Shop and Garage Equipment (394)	78,979	5.80%	6,942	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	128,645	7.50%	24,398	33
Communication Equipment (397)	58,888	9.20%	58,230	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>1,401,896</b>		<b>178,862</b>	
<b>Total accum. prov. directly assignable</b>	<b>9,410,008</b>		<b>719,159</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>9,410,008</b>		<b>719,159</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349						0 25
	<u>42,496</u>	<u>0</u>	<u>2,429</u>	<u>(2,874,999)</u>	<u>3,715,610</u>	
390	0				388,865	26
391	0				34,124	27
391.1	4,008		116		381,413	28
392	34,476		6,798		380,216	29
393	0				8,488	30
394	930				84,991	31
395	0				0	32
396	2,389				150,654	33
397	2,379				114,739	34
397.1	0				0	35
398	0				0	36
399	0				0	37
	<u>44,182</u>	<u>0</u>	<u>6,914</u>	<u>0</u>	<u>1,543,490</u>	
	<u>228,249</u>	<u>0</u>	<u>9,343</u>	<u>(2,874,999)</u>	<u>7,035,262</u>	
	0				0	38
	<u>228,249</u>	<u>0</u>	<u>9,343</u>	<u>(2,874,999)</u>	<u>7,035,262</u>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0	0.00%	1
Collecting and Impounding Reservoirs (312)	0	0.00%	2
Lake, River and Other Intakes (313)	0	0.00%	3
Wells and Springs (314)	0	0.00%	4
Infiltration Galleries and Tunnels (315)	0	0.00%	5
Supply Mains (316)	0	0.00%	6
Other Water Source Plant (317)	0	0.00%	7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0	0.00%	8
Boiler Plant Equipment (322)	0	0.00%	9
Other Power Production Equipment (323)	0	0.00%	10
Steam Pumping Equipment (324)	0	0.00%	11
Electric Pumping Equipment (325)	0	0.00%	12
Diesel Pumping Equipment (326)	0	0.00%	13
Hydraulic Pumping Equipment (327)	0	0.00%	14
Other Pumping Equipment (328)	0	0.00%	15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0	0.00%	16
Water Treatment Equipment (332)	0	0.00%	17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0	0.00%	18
Distribution Reservoirs and Standpipes (342)	0	0.00%	19
Transmission and Distribution Mains (343)	203,943	1.30%	214,012 20
Fire Mains (344)	0	0.00%	21
Services (345)	53,601	2.90%	58,219 22
Meters (346)	6,413	5.50%	19,430 23
Hydrants (348)	24,262	2.20%	26,049 24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
311	0				0	1
312	0				0	2
313	0				0	3
314	0				0	4
315	0				0	5
316	0				0	6
317	0				0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
321	0				0	8
322	0				0	9
323	0				0	10
324	0				0	11
325	0				0	12
326	0				0	13
327	0				0	14
328	0				0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
331	0				0	16
332	0				0	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
341	0				0	18
342	0				0	19
343	3,824			1,973,501	<b>2,387,632</b>	<b>20</b>
344	0				0	21
345	1,312			531,592	<b>642,100</b>	<b>22</b>
346	7,735			125,576	<b>143,684</b>	<b>23</b>
348	2,151			244,330	<b>292,490</b>	<b>24</b>



## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0	0.00%	25
<b>Total Transmission and Distribution Plant</b>	<b>288,219</b>		<b>317,710</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0	0.00%	26
Office Furniture and Equipment (391)	0	0.00%	27
Computer Equipment (391.1)	0	0.00%	28
Transportation Equipment (392)	0	0.00%	29
Stores Equipment (393)	0	0.00%	30
Tools, Shop and Garage Equipment (394)	0	0.00%	31
Laboratory Equipment (395)	0	0.00%	32
Power Operated Equipment (396)	0	0.00%	33
Communication Equipment (397)	0	0.00%	34
SCADA Equipment (397.1)	0	0.00%	35
Miscellaneous Equipment (398)	0	0.00%	36
Other Tangible Property (399)	0	0.00%	37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>288,219</b>		<b>317,710</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>288,219</b>		<b>317,710</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)****--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
349	0				0	25
	<b>15,022</b>	<b>0</b>	<b>0</b>	<b>2,874,999</b>	<b>3,465,906</b>	
390	0				0	26
391	0				0	27
391.1	0				0	28
392	0				0	29
393	0				0	30
394	0				0	31
395	0				0	32
396	0				0	33
397	0				0	34
397.1	0				0	35
398	0				0	36
399	0				0	37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>15,022</b>	<b>0</b>	<b>0</b>	<b>2,874,999</b>	<b>3,465,906</b>	
	0				0	38
	<b>15,022</b>	<b>0</b>	<b>0</b>	<b>2,874,999</b>	<b>3,465,906</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			374,886	<b>374,886</b>	1
February			352,691	<b>352,691</b>	2
March			361,607	<b>361,607</b>	3
April			342,254	<b>342,254</b>	4
May			357,567	<b>357,567</b>	5
June			365,806	<b>365,806</b>	6
July			399,389	<b>399,389</b>	7
August			445,156	<b>445,156</b>	8
September			446,822	<b>446,822</b>	9
October			389,412	<b>389,412</b>	10
November			351,935	<b>351,935</b>	11
December			360,290	<b>360,290</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>4,547,815</b>	<b>4,547,815</b>	
Less: Water sold				3,672,620	13
Volume pumped but not sold				<b>875,195</b>	14
Volume sold as a percent of volume pumped				<b>81%</b>	15
Volume used for water production, water quality and system maintenance				27,475	16
Volume related to equipment/system malfunction				168,311	17
Non-utility volume NOT included in water sales				286	18
Total volume not sold but accounted for				<b>196,072</b>	19
Volume pumped but unaccounted for				<b>679,123</b>	20
Percent of water lost				<b>15%</b>	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				16,778	24
Date of maximum: 9/13/2004					25
Cause of maximum:					26
SUMMER USAGE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				8,125	27
Date of minimum: 12/25/2004					28
Total KWH used for pumping for the year				6,792,798	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
2801 PALMER DR - P S #10	Well # 10	1,150	18	3,600,000	Yes	<b>1</b>
6 W DELAVAN DR - P S #2	Well # 5	1,125	12	2,500,000	Yes	<b>2</b>
236 WATER STREET - P S #3	Well # 6	100	26	2,880,000	Yes	<b>3</b>
860 BELOIT AVE- P S #4	Well # 7	105	26	6,480,000	Yes	<b>4</b>
520 MOHAWK DR - P S #5	Well # 8	130	26	6,000,000	Yes	<b>5</b>
3017 KENNEDY RD - P S #7	Well # 9	215	20	6,000,000	Yes	<b>6</b>
101 PALMER DRIVE - P S #12	Well #12	1,169	23	3,600,000	Yes	<b>7</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	OSTER PUMP STATION #8-1	OSTER PUMP STATION #8-2	OSTER PUMP STATION #9-1	<b>1</b>
Location	1507 WINCHESTER DRIVE	1507 WINCHESTER DR	2800 W MEMORIAL DR	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AURORA	AURORA	PACIFIC	<b>5</b>
Year Installed	1998	1998	1986	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	2,100	2,100	200	<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	BALDOR	<b>9</b>
Year Installed	1998	1998	1986	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	100	100	8	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	OSTER PUMP STATION #9-2	PUMP STATION #2-1	PUMP STATION #2-2	<b>14</b>
Location	2800 W MEMORIAL DR	6 W DELAVAN DR	6 W DELAVAN DR	<b>15</b>
Purpose	B	B	P	<b>16</b>
Destination	D	D	R	<b>17</b>
Pump Manufacturer	PACIFIC	PEERLESS	LAYNE	<b>18</b>
Year Installed	1986	1986	2004	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	<b>20</b>
Actual Capacity (gpm)	200	1,750	1,800	<b>21</b>
Pump Motor or Standby Engine Mfr	BALDOR	RELIANCE	FRANKLIN	<b>22</b>
Year Installed	1986	1986	2004	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	8	150	175	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	PUMP STATION #3	PUMP STATION #4	PUMP STATION #5	<b>1</b>
Location	236 WATER STREET	860 BELOIT AVENUE	520 MOHAWK DR	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	R	R	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>5</b>
Year Installed	2004	2004	1963	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	2,000	4,500	4,200	<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTOR	U S MOTOR	U S MOTOR	<b>9</b>
Year Installed	2004	2004	1998	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	200	200	150	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	PUMP STATION #7	PUMPING STATION #10-1	PUMPING STATION #10-2	<b>14</b>
Location	3017 KENNEDY RD	2801 PALMER DRIVE	2801 PALMER DRIVE	<b>15</b>
Purpose	P	P	B	<b>16</b>
Destination	D	R	D	<b>17</b>
Pump Manufacturer	PEERLESS	LAYNE	LAYNE	<b>18</b>
Year Installed	1997	1992	1992	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	4,200	2,150	2,150	<b>21</b>
Pump Motor or Standby Engine Mfr	SIEMAN	U S MOTOR	US MOTOR	<b>22</b>
Year Installed	1979	1992	1992	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	500	150	150	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	PUMPING STATION #10-3	PUMPING STATION #10-4	PUMPING STATION #12-1	<b>1</b>
Location	2801 PALMER DRIVE	2801 PALMER DRIVE	101 PALMER DRIVE	<b>2</b>
Purpose	B	B	P	<b>3</b>
Destination	D	D	R	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>5</b>
Year Installed	1992	1992	2004	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	2,150	2,150	2,500	<b>8</b>
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	US MOTOR	<b>9</b>
Year Installed	1992	1992	2004	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	200	200	250	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	PUMPING STATION #12-2	PUMPING STATION #12-3	PUMPING STATION #12-4	<b>14</b>
Location	101 PALMER DRIVE	101 PALMER DRIVE	101 PALMER DRIVE	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	<b>18</b>
Year Installed	2004	2004	2004	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	2,400	2,400	2,400	<b>21</b>
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	<b>22</b>
Year Installed	2004	2004	2004	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	200	200	200	<b>25</b>



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	PUMPING STATION #12-5			<b>1</b>
Location	101 PALMER DRIVE			<b>2</b>
Purpose	B			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	FAIRBANKS MORSE			<b>5</b>
Year Installed	2004			<b>6</b>
Type	CENTRIFUGAL			<b>7</b>
Actual Capacity (gpm)	2,400			<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTOR			<b>9</b> <b>10</b>
Year Installed	2004			<b>11</b>
Type	ELECTRIC			<b>12</b>
Horsepower	200			<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b> <b>23</b>
Year Installed				<b>24</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	RESERVIOR # 1	RESERVIOR # 2	RESERVIOR AT PS #2	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>4</b>
				<b>5</b>
Year constructed	1928	1979	1937	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	OTHER	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	80	80	0	<b>10</b>
Total capacity in gallons (actual)	9,000,000	5,000,000	80,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>15</b>
				<b>16</b>
			WELLHOUSE	<b>17</b>
Filters, type (gravity, pressure, other, none)				<b>18</b>
			NONE	<b>19</b>
				<b>20</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.5000	<b>21</b>
				<b>22</b>
Is a corrosion control chemical used (yes, no)?			N	<b>23</b>
				<b>24</b>
Is water fluoridated (yes, no)?			Y	<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	RESERVOIR AT PS #10	RESERVOIR AT PS #12	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4
			5
Year constructed	1992	2004	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	0	0	10
			11
Total capacity in gallons (actual)	560,000	300,000	12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	9.0000	9.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	354	0	0	0	354
M	D	1.000	1,012	0	0	0	1,012
L	D	1.500	1,448	0	200	0	1,248
M	D	1.500	8,969	0	0	0	8,969
M	D	2.000	10,351	0	0	0	10,351
M	D	4.000	45,043	0	0	0	45,043
M	D	6.000	828,988	4,720	260	0	833,448
P	D	6.000	20,268	2,866	0	0	23,134
M	D	8.000	330,877	3,326	1,375	0	332,828
P	D	8.000	14,134	3,497	0	0	17,631
M	D	10.000	72,677	0	0	0	72,677
M	D	12.000	197,334	7,697	1,370	0	203,661
M	D	14.000	6,960	0	0	0	6,960
M	D	16.000	114,886	7,646	0	0	122,532
M	D	18.000	19,223	0	0	0	19,223
M	D	20.000	79	0	0	0	79
M	D	24.000	29,317	0	0	0	29,317
<b>Total Within Municipality</b>			<b>1,701,920</b>	<b>29,752</b>	<b>3,205</b>	<b>0</b>	<b>1,728,467</b>
M	D	8.000	14,466	210	0	0	14,676
M	D	12.000	19,891	630	0	0	20,521
M	D	16.000	33,019	0	0	0	33,019
<b>Total Outside of Municipality</b>			<b>67,376</b>	<b>840</b>	<b>0</b>	<b>0</b>	<b>68,216</b>
<b>Total Utility</b>			<b>1,769,296</b>	<b>30,592</b>	<b>3,205</b>	<b>0</b>	<b>1,796,683</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	7	0	0	0	7		1
M	0.625	13	0	0	0	13		2
L	0.625	1,161	0	5	0	1,156		3
L	0.750	1,432	0	7	0	1,425		4
M	0.750	10,819	0	22	0	10,797		5
L	1.000	12	0	0	0	12		6
M	1.000	5,338	272	3	0	5,607		7
M	1.250	8	0	0	0	8		8
L	1.250	10	0	0	0	10		9
M	1.500	232	0	1	0	231		10
L	1.500	2	0	0	0	2		11
M	2.000	135	0	1	0	134		12
L	2.000	5	0	0	0	5		13
M	2.500	1	0	0	0	1		14
M	3.000	1	0	0	0	1		15
M	4.000	70	0	0	0	70		16
M	6.000	16	0	0	0	16		17
M	8.000	9	0	0	0	9		18
M	10.000	4	0	0	0	4		19
<b>Total Utility</b>		<b>19,275</b>	<b>272</b>	<b>39</b>	<b>0</b>	<b>19,508</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	14,929	488	413	(45)	<b>14,959</b>	680	<b>1</b>
0.750	7,593	596	129	(3)	<b>8,057</b>	255	<b>2</b>
1.000	331	31	8	(9)	<b>345</b>	21	<b>3</b>
1.500	286	15	6	(5)	<b>290</b>	13	<b>4</b>
2.000	233	49	15	(4)	<b>263</b>	105	<b>5</b>
3.000	85	7	0	1	<b>93</b>	21	<b>6</b>
4.000	50	2	0	0	<b>52</b>	20	<b>7</b>
6.000	19	0	0	0	<b>19</b>	14	<b>8</b>
8.000	2	0	0	0	<b>2</b>	2	<b>9</b>
10.000	6	0	0	0	<b>6</b>	5	<b>10</b>
<b>Total:</b>	<b>23,534</b>	<b>1,188</b>	<b>571</b>	<b>(65)</b>	<b>24,086</b>	<b>1,136</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	13,835	626	5	18	0	475	<b>14,959</b>	<b>1</b>
0.750	7,246	441	6	11	0	353	<b>8,057</b>	<b>2</b>
1.000	54	234	12	12	0	33	<b>345</b>	<b>3</b>
1.500	10	242	13	12	0	13	<b>290</b>	<b>4</b>
2.000	4	165	19	35	0	40	<b>263</b>	<b>5</b>
3.000	0	49	3	14	0	27	<b>93</b>	<b>6</b>
4.000	0	16	9	20	0	7	<b>52</b>	<b>7</b>
6.000	0	7	3	5	0	4	<b>19</b>	<b>8</b>
8.000	0	0	0	2	0	0	<b>2</b>	<b>9</b>
10.000	0	0	6	0	0	0	<b>6</b>	<b>10</b>
<b>Total:</b>	<b>21,149</b>	<b>1,780</b>	<b>76</b>	<b>129</b>	<b>0</b>	<b>952</b>	<b>24,086</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	66	4			70	1
Within Municipality	2,294	60	20		2,334	2
<b>Total Fire Hydrants</b>	<b>2,360</b>	<b>64</b>	<b>20</b>	<b>0</b>	<b>2,404</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	2,404
Number of distribution system valves end of year:	2,699
Number of distribution valves operated during year:	1,699

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Other Water Revenues (474) - Return on net investment in meters charged to sewer department: The approved rate of return for 2004 was 7%. The total return on net investment in meters was \$72,990, of which half was allocated to the Wastewater Utility (\$36,494).

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Maintenance of Wells and Springs (614) - Less routine maintenance/well rehabilitation was performed in 2004 than in 2003.

Pumping Labor and Expenses (624) - The Pump Operator position that was vacant for most of 2003 was filled in 2004. While the position was vacant, hourly positions completed the work and were charged to Maintenance of Pumping Equipment (633).

Maintenance of Pumping Equipment (633) - While the Pump Operator position (Pumping Labor and Expenses (624)) was vacant, the hourly positions that completed the work in were charged to this account. In 2004 the position was filled and charged to 624.

Chemicals (641) - This account was low in 2004 because a large amount of chemicals that were paid for in 2003 were consumed and not replaced in 2004.

Operation Labor and Expenses (642) - 2004 is higher than 2003 and in line with budget now that vacant positions have been filled.

Transmission and Distribution Lines Expenses (662) - 2003 actual expenses were high to reflect concrete street repairs due to main breaks. It also included the completion of a backlog of work from 2002.

Maintenance of Transmission and Distribution Mains (673), Maintenance of Services (675), and Maintenance of Hydrants (677) - Less main maintenance was performed in 2004 because additional service and hydrant maintenance was required.

Employee Pensions and Benefits (926) - 2004 was high due to an additional WRS unfunded prior service payment in the amount of \$54,200.

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### Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other Tax Rate - Local is the tax rate for the City of Janesville TIF Districts.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.  
If applicable, provide construction authorization.

In 2004, Well and Pumping Station #12 was brought online. DNR approval number W-2003-0019. PSC rate approval docket #2740-WR-104. Additionally, there have been a number of upgrades/refurbishing of pumps at Stations 2, 3, and 4.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

In 2004 there were pump upgrades/refurbishment at Stations 2, 3, and 4. \$140,030 in pumps and motors were retired as a result.

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### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

There were adjustments to Transmission and Distribution Mains (343), Services (345), Meters (346), and Hydrants (348) to implement Docket 05-US-105.

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### Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

Per Bridgot Quandt, PSC - Correction of 1/1/2003 Regulatory Liability

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### Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

All water mains are financed with long-term debt. The debt is repaid with assessments and utility earnings. Water mains from 6" to 12" are assessed against the abutting property at a consistent rate. The Water Utility bears the cost of installing oversized mains. At the present time, deferred assessments are for ten years, interest free.

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### Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

New services are assessed to the customer based on actual cost of installation of the service. The cost of installing laterals is assessed to each lot for which laterals are installed. Lateral assessments are to be paid in full following completion of the work, or with the property taxes the first year following the work.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

done

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### Meters (Page W-23)

Explain all reported adjustments.

There is an adjustment to the actual meters installed and in stock as of 12/31/2004.

Explain program for replacing or testing meters 1" or smaller.

The goal of the Janesville Water Utility is to replace meters on a 20 year cycle per PSC regulation. In 2004, we were not able to meet this goal.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-23)

**If 2-inch or greater meters are reported as residential, please explain.**

There are four 2" meters classified as residential. Three are in group home/assisted living arrangements, and the fourth is in a single family home that requires the additional size to meet minimum pressure standards when the resident's pressure boosting pump operates.

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

The meters at pumping stations 2,3,5,7, and 10 were tested on January 22, 2002. New meters were installed at station 12 in 2004 and a new meter was installed at station 2 in 2005. The meters at stations 5 and 10 were tested on March 9, 2005.

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